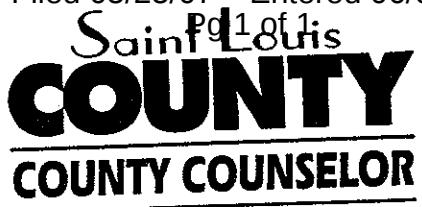


Charlie A. Dooley
County Executive



Patricia Redington
County Counselor

May 24, 2007

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green, Room 610
New York, New York 10004

Re: Delphi Corporation, et al.
Case No. 05-44481 (RDD)

Dear Judge Drain:

I am sending Creditor St. Louis County Collector of Revenue's Response To Debtor's Objecti on To Claim Nos. 355, 356 and 357 In the Thirteenth Omnibus on this date, although the answer is due today. I was in the process of filing the Response electronically, but I could not get access to the Court's sys tem because my bankruptcy login number is good for St. Louis, Missouri and not for the United States Bankruptcy Court for the Southern District of New York.

I apologize for the late filing and ask your kind consideration in this matter.

If you should have any questions in regards to this matter, please call me at (314) 615-7028. Again, thank you for your kind consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Fox, Jr." Below the signature, the name "Robert E. Fox, Jr." is printed in a smaller, serif font, followed by "Associate County Counselor" in a smaller, sans-serif font.